

***DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA***

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2011***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

JUN 13 2012

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2011

TABLE OF CONTENTS

	<u>Page</u>
MANAGEMENT'S DISCUSSION AND ANALYSIS	1
INDEPENDENT AUDITOR'S REPORT	9
BASIC FINANCIAL STATEMENTS	
<i>Government Wide Financial Statements:</i>	
Statement of Net Assets	11
Statement of Activities	12
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balances – Governmental Funds to the Statement of Activities	15
Statement of Fiduciary Net Assets	16
Statement of Changes in Fiduciary Net Assets	17
<i>Notes to the Financial Statements</i>	18
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedules – Major Governmental Funds	
<i>General Fund</i>	38
<i>Special Revenue Funds:</i>	
Court Cost Fund	39
Child Support Fund	40
Misdemeanor Probation Fund	41
Pre-Trial Intervention – Traffic Diversion	42
Worthless Check Fund	43
REPORTS REQUIRED BY GAO	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	46
Summary Schedule of Findings and Questioned Costs	48

***MANAGEMENT'S DISCUSSION AND
ANALYSIS***

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011***

Our discussion and analysis of District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2011. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its' activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets the difference between assets and liabilities as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds not as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Court Cost, Child Support, and Misdemeanor Probation Funds).

The District Attorney of the Twenty-Ninth Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

The District Attorney Twenty-Ninth Judicial District is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- Net assets of the governmental activities increased by \$9,058 or approximately .5 percent.
- During the year, the District Attorney had expenses of \$2,285,321 that were \$9,058 less than the \$2,294,379 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$1,598,956. Fund balance for governmental activities increased by \$15,821 from the prior year's balance of \$1,583,135.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

The Statement of Net Assets and the Statement of Activities report only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Net Assets				
	2011	2010	Dollar Change	Total Percent Change
Current and Other Assets	\$ 1,903,838	\$ 1,851,440	\$ 52,398	2.8%
Capital Assets	106,681	109,988	(3,307)	(3.0%)
Total Assets	2,010,519	1,961,428	49,091	2.5%
Current Liabilities	304,882	268,305	36,577	13.6%
Long Term Liabilities	10,368	6,912	3,456	50.0%
Total Liabilities	315,250	275,217	40,033	14.5%
Invested in Capital Assets	106,681	109,988	(3,307)	(3.0%)
Unrestricted	1,588,588	1,576,223	12,365	0.8%
Total Net Assets	\$ 1,695,269	\$ 1,686,211	\$ 9,058	0.5%

The District Attorney's net assets increased by \$9,058 as a result of this years operations. The overall financial position improved slightly during the year. The moderate increase in current assets was mainly in cash used for expenses for governmental activities. Unrestricted net assets the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased due to results of operations. The balance in net assets represents the accumulated results of all past years' operations.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

Condensed Statement of Activities

	2011	2010	Dollar Change	Total Percent Change
Total program expenses	\$ (2,285,321)	\$ (2,263,369)	\$ 21,952	1.0%
Total program revenues	<u>2,292,247</u>	<u>2,314,279</u>	<u>(22,032)</u>	<u>(1.0%)</u>
Net program income	6,926	50,910	(43,984)	86.4%
General revenues	<u>2,132</u>	<u>2,256</u>	<u>(124)</u>	<u>(5.5%)</u>
Change in Net Assets	9,058	53,166	(44,108)	83.0%
Net Assets:				
Beginning of the year	<u>1,686,211</u>	<u>1,633,045</u>	<u>53,166</u>	<u>3.3%</u>
End of the year	<u>\$ 1,695,269</u>	<u>\$ 1,686,211</u>	<u>\$ 9,058</u>	<u>0.5%</u>

The District Attorney's total revenues for the year in governmental activities were \$2,294,379 (\$2,292,247 in program revenues and \$2,132 in general revenues). The total cost of all programs and services was \$2,285,321 which was \$21,952 more than expenses in last year. Total revenues decreased by \$22,156 overall; most of this decrease was due to a reduction in grant revenues received including a one-time grant that expired during 2010.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney of the Twenty-Ninth Judicial District utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

Condensed Balance Sheet

	2011	2010	Dollar Change	Total Percent Change
Total Current Assets	\$ 1,903,838	\$ 1,851,440	\$ 52,398	2.8%
Total Current Liabilities	304,882	268,305	36,577	13.6%
Fund Equity:				
Restricted	1,106,239		1,106,239	100%
Assigned	391,993		391,993	100%
Unassigned	100,724	1,583,135	(1,482,411)	(93.6%)
Total fund equity	<u>1,598,956</u>	<u>1,583,135</u>	<u>15,821</u>	<u>1.0%</u>
Total Liabilities and Equity	\$ 1,903,838	\$ 1,851,440	\$ 52,398	2.8%

The governmental funds reported a combined fund balance of \$1,598,956 as of December 31, 2011. This reflects an increase of \$15,821 from last year. This increase is primarily due to the same results described within the analysis of the governmental activities. Due to the implementation of GASB 54 in 2011, unassigned equity has been divided into 3 categories: restricted, assigned, and unassigned; thus there is a significant increase in the restricted and assigned categories and the significant decrease in the unassigned category. Restatement of prior year fund equity is not required by GASB 54; therefore, prior year fund equity has not been restated. See note 1H for additional explanation of GASB 54.

	2011	2010	Dollar Change	Percent Change
Total Revenues	\$ 2,294,379	\$ 2,316,535	(22,156)	(1.0%)
Expenditures:				
Current	2,238,732	2,219,107	19,625	0.9%
Capital Outlay	39,826	31,463	8,363	26.6%
Total Expenditures	<u>2,278,558</u>	<u>2,250,570</u>	<u>27,988</u>	<u>1.2%</u>
Excess (Deficiency)	15,821	65,965	(50,144)	(76.0%)
Other Financing Sources	-	-	-	-
Net Change in Fund Balance	<u>15,821</u>	<u>65,965</u>	<u>(50,144)</u>	<u>(76.0%)</u>
Fund Balance:				
Beginning of the year	1,583,135	1,517,170	65,965	4.3%
End of the year	<u>\$ 1,598,956</u>	<u>\$ 1,583,135</u>	<u>\$ 15,821</u>	<u>1.0%</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Increase (Decrease) due to:	Budgeted Amounts		Increase (Decrease)
	Original	Final	
REVENUES:			
Fines and fees	\$ 125,000	\$ 125,500	\$ 500
Asset forfeitures	5,000	4,135	(865)
Intergovernmental	87,384	83,840	(3,544)
Interest and Miscellaneous	1,100	1,161	61
Total Revenues	<u>218,484</u>	<u>214,636</u>	<u>(3,848)</u>
EXPENDITURES:			
Salaries and related benefits	30,142	40,995	10,853
Telephone and utilities	2,900	1,250	(1,650)
Professional Services	7,250	10,230	2,980
Travel and conventions	2,500	3,100	600
Repairs and maintenance	1,000	2,570	1,570
Automobile repair and maintenance	7,000	13,300	6,300
Meetings	1,500	2,110	610
Office operations	42,050	31,290	(10,760)
Computer maintenance	15,000	11,500	(3,500)
Rent/storage	950	500	(450)
Insurance	1,600	2,120	520
Grant to Center for Family Services	50,600	47,055	(3,545)
Grant to Child Advocacy Center	36,784	36,784	-
Dues and subscriptions	1,500	2,270	770
Total Current	<u>200,776</u>	<u>205,074</u>	<u>4,298</u>
Capital Outlay	15,000	18,300	3,300
Debt Service			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>215,776</u>	<u>223,374</u>	<u>7,598</u>
OTHER FINANCING SOURCES			
Interfund Transfers	-	-	-
FUND BALANCE:			
Beginning	90,953	93,273	2,320
Ending	<u>\$ 93,661</u>	<u>\$ 84,535</u>	<u>\$ (9,126)</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

CAPITAL ASSETS

The District Attorney's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2011 and 2010 were \$106,681 and \$109,988, respectively.

	2011	2010
Construction in Progress		\$ 14,875
Vehicles	\$ 68,343	68,343
Equipment	407,480	391,469
Office Additions	61,621	22,931
Office Furnishings	34,682	34,682
Total Cost	572,126	532,300
Accumulated Depreciation	465,445	422,312
Net Capital Assets	\$ 106,681	\$ 109,988
Depreciation Expense	\$ 43,133	\$ 41,087

This year, there were \$78,516 of additions and \$38,690 disposals and adjustments in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Historically, the office staff and costs remain relatively stable and should continue to do so. The St. Charles Parish Council in their current operating budget absorbs some operating expenses. If these estimates remain consistent, the District Attorney of the Twenty-Ninth Judicial District's General Fund balance is expected to increase accordingly by the close of 2012.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2011

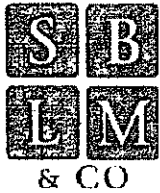
Highlights of next year's General Fund budget include:

Beginning Fund Balance	\$ 84,535
Projected Revenue	213,990
Projected Expenditures	<u>(213,851)</u>
Ending Fund Balance	<u>\$ 84,674</u>

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
P.O. Box 680
Hahnville, LA 70057
Phone (985) 783-6263



SAGONA, BOURG, LEE, MATTHEW & CO., L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney), as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2011, and the results of operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 30, 2012, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and other required supplementary information, as listed in the foregoing table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying Supplementary Information, as listed in the foregoing table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the District Attorney. This additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sagana, Bourg, Lee, Matthew & Co., L.L.C.

New Orleans, Louisiana
May 30, 2012

BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Net Assets
December 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,014,936
Investments	654,517
Receivable	2,095
Due from other governments	<u>232,290</u>
Total current assets	1,903,838
Noncurrent assets:	
Capital assets, net of depreciation	<u>106,681</u>
Total assets	<u><u>2,010,519</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	179,108
Accrued salaries and benefits	110,360
Due to other governmental units	13,430
Due to others	<u>1,984</u>
Total current liabilities	<u>304,882</u>
Long-term liabilities	
Net Other Post-Employment Benefit Obligation	<u>10,368</u>
Total liabilities	<u><u>315,250</u></u>
NET ASSETS	
Invested in capital assets, net of related debt	106,681
Unrestricted	<u>1,588,588</u>
Total net assets	<u><u>\$ 1,695,269</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Activities
For the Year Ended December 31, 2011

Expenses:

Governmental activities:

General government - Judicial:

Personnel services	\$ 628,818
On-behalf payments	718,901
Telephone and utilities	20,487
Professional services	75,423
Travel & convention	57,142
Repairs and maintenance	23,350
Automobile repair and maintenance	13,259
Office supplies and operations	62,349
Dues and subscriptions	21,282
Insurance	1,765
Rent	67,992
Intergovernmental - LACE Payments	371,555
Reimbursement to St. Charles Parish	17,844
Intergovernmental - Center for Family Services	49,388
Intergovernmental - Child Advocacy Center	36,787
Restitution Paid Out	34,964
Other	40,882
Depreciation	43,133
Total program expenses	<u>2,285,321</u>

Program revenues:

Charges for services	1,001,148
Restitution Collected	35,668
Operating grants & contributions	1,255,431
Total program revenue	<u>2,292,247</u>

Net program expense	6,926
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General revenues:

Unrestricted investment earnings and miscellaneous	2,132
Total general revenues	<u>2,132</u>

Increase in net assets	9,058
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Net assets - beginning of the year	1,686,211
Net assets - end of the year	<u>1,695,269</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Balance Sheet
Governmental Funds
December 31, 2011

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 141,839	\$ 405,012	\$ 228,498	\$ 81,974	\$ 33,669	\$ 124,144	\$ 1,014,936
Investments	37,682	291,603		224,745		100,487	654,517
Accounts receivable	94					2,001	2,095
Due from other governments	96,332	37,468	48,490		50,000		232,290
Due (to)/from other funds	(60,325)	(95,286)	(8,153)	48,634	115,130		
TOTAL ASSETS	\$ 215,422	\$ 638,797	\$ 268,835	\$ 355,353	\$ 198,799	\$ 226,632	\$ 1,903,838
LIABILITIES							
Current Liabilities:							
Accounts payable and accrued expenses	\$ 15,835	\$ 1,403	\$ 256	\$ 1,628	\$ 189,347	\$ 639	\$ 178,108
Accrued salaries and benefits	88,853	5,702	4,621	1,184			110,360
Payroll taxes payable							
Due to governmental units		13,430					13,430
Due to others	10					1,974	1,984
TOTAL LIABILITIES	114,698	20,535	4,877	2,812	189,347	2,613	304,882
FUND BALANCES							
Restricted for:							
Court Cost		618,262					618,262
Child Support			263,958				263,958
Worthless Checks						224,019	224,019
Assigned to:							
Probation/Pre-Trial Intervention	100,724			352,541	39,452		391,993
Unassigned							100,724
TOTAL FUND BALANCES	100,724	618,262	263,958	352,541	39,452	224,019	1,538,956
TOTAL LIABILITIES AND FUND BALANCES	\$ 215,422	\$ 638,797	\$ 268,835	\$ 355,353	\$ 198,799	\$ 226,632	\$ 1,903,838
Amounts reported for governmental activities in the Statement of Net Assets are different because: Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:							
							108,681
							(10,368)
							\$1,695,269
Net assets of governmental activities							
Net Other Post-Employment Benefit Obligation							

See notes to the financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2011

	General	Court Cost	Child Support	Probation	PTJ Traffic Diversion	Worthless Check	Total Governmental Funds
REVENUES							
Fines and fees	\$ 131,603	\$ 467,930		\$ 241,816	\$ 132,353	\$ 22,301	\$ 986,003
Asset forfeitures	5,145						5,145
Intergovernmental	86,584	53,719	\$ 310,227	36,000	50,000		536,530
Restitution		10,000		13,921		11,747	35,668
On-behalf payments received		718,901					718,901
Interest	1,016	667	2	274		173	2,132
Total Revenues	224,348	1,257,217	310,229	292,011	182,353	34,221	2,294,379
EXPENDITURES							
Current:							
General government - judicial							
Salaries and related benefits	41,543	270,919	220,144	92,756			625,362
On-behalf payments		718,901					718,901
Telephone and utilities	1,378	977	2,346	15,055		731	20,487
Professional services	8,765	385	66,273				75,423
Travel and conventions	2,431	54,271	440				57,142
Repairs and maintenance	2,142		2,969	13,530		4,709	23,350
Automobile repair and maintenance	13,259						13,259
Meetings	3,745						3,745
Office supplies and operations	33,583	327	5,998	11,512	3,000	7,929	62,349
Case expenditures		9,915	5,547				15,462
Computer Maintenance	11,273	9,082		30		30	20,355
Dues and subscriptions	2,533	18,689					21,282
Insurance	1,765						1,765
Storage		1,320					1,320
Restitution paid		10,000				11,747	34,964
Rent			19,425	48,567			67,992
Intergovernmental - LAOE Payments					371,555		371,555
Intergovernmental - Center for Family Services	49,388						49,388
Intergovernmental - Child Advocacy Center	36,787						36,787
Reimbursement to St. Charles Parish							17,844
Total current expenditures	208,592	1,112,630	323,142	194,667	374,555	25,146	2,238,732
Capital outlay	8,305	6,021		23,815	1,685		39,826
Total expenditures	216,897	1,118,651	323,142	218,482	376,240	25,146	2,278,558
Excess (Deficiency) of Revenues Over Expenditures	7,451	132,566	(12,913)	73,529	(193,887)	9,075	15,821
Other Financing Sources (Uses)							
Interfund Transfers		(199,216)			199,216		
Total other financing sources (uses)		(199,216)			199,216		
Net changes in fund balances	7,451	(66,650)	(12,913)	73,529	5,329	9,075	15,821
FUND BALANCES							
Beginning	93,273	694,912	276,871	279,012	34,123	214,944	1,583,135
Ending	\$ 100,724	\$ 618,262	\$ 263,958	\$ 352,541	\$ 39,452	\$ 224,019	\$ 1,598,956

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2011

Net change in fund balances - total governmental funds (fund financial statements) \$ 15,821

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 39,826	
Depreciation expense	(43,133)	
Gain/Loss on disposal of assets	<u> -</u>	
		(3,307)

Repayment of long term debt is reported as an expenditure in governmental
funds, but the repayment reduces long-term liabilities in the statement of
net assets. In the current year, these amounts consists of:

Capital lease payments	-	
Retirements of capital lease	-	
Annual Other Post-Employment Benefit cost	<u>(3,456)</u>	
		<u>(3,456)</u>

Change in net assets of governmental activities	<u><u>\$ 9,058</u></u>
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See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUND
December 31, 2011

	<u>Forfeiture Fund</u>
ASSETS	
Cash and cash equivalents	<u>\$ 18,434</u>
Total assets	<u><u>\$ 18,434</u></u>
LIABILITIES	
Due to others	<u>\$ 18,434</u>
Total liabilities	<u><u>\$ 18,434</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

AGENCY FUND

December 31, 2011

	<u>Forfeiture Fund</u>
ADDITIONS	
Forfeitures received from offenders	\$ 25,103
Interest	<u>19</u>
Total additions	25,122
DEDUCTIONS	
Refunds to offenders	35,455
Payments to other agencies	<u>27,306</u>
Total deductions	62,761
Increase in net assets	(37,639)
Net assets- beginning of year	<u>56,073</u>
Net assets- end of year	<u>\$ 18,434</u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses St. Charles Parish, Louisiana.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Twenty-Ninth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Twenty-Ninth Judicial District when applying them as a means of identifying potential component units of the St. Charles Parish Council. Since The District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts: invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, commitments, restrictions, and assignments, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- *Special Revenue Funds* - used to account for fees, fines, and costs collected for a specified purpose, grants to be used for specific purposes, or committed to expenditures for specified purposes (other than debt service or capital projects) that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the Special Asset Forfeiture Fund - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Major and Non-major Funds:

The funds are further classified as major or non-major based on the total amount of revenue or assets per fund as follows (there are no non-major funds this year):

Major Funds

General Fund
Court Cost Fund
Pre-Trial Intervention Fund
Probation Fund
PTI Traffic Diversion
Worthless Check Fund

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Interfund Receivables and Payables

During the course of operations, transactions occur between individuals funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 5 years
- Vehicles 5 years
- Leasehold improvements 7-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Compensated Absences

The District Attorney has a formal written policy for vacation and sick leave. Present clerical employees are allowed to take 10 to 30 days vacation based on length of service, and 10 days sick leave each year. On the first payroll in January of the following year, employees are paid at their current earnings rate for any unused vacation up to 10 days. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and investigators are not included in this formal leave policy. At December 31, 2011 there was \$16,337 accumulated leave benefits required to be reported in accordance with GASB Codification Section C60.

H. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net) consists of capital assets net of accumulated depreciation and net of capital related debt.
- b. Restricted net assets consist of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets all other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Statements

Effective January 1, 2011, the District Attorney adopted the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Note 2 DEPOSITS AND INVESTMENTS

Deposits:

Demand deposits, interest bearing demand deposits and certificates of deposit are recorded at cost, which approximates fair value. At December 31, 2011, the carrying amount of deposits was \$1,033,370 and the bank balance was \$1,085,773. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the District Attorney's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

FDIC and pledged securities valued at \$1,454,398 (\$409,456 in FDIC and \$1,044,942 in pledged securities) for 2011, secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2011

Note 2 DEPOSITS AND INVESTMENTS (Continued)

Investments:

Investments include amounts invested in the Louisiana Asset management Pool (LAMP) and any certificates of deposit that have greater than one year's maturity. \$ 573,924 of the District Attorney's investments is in the Louisiana Asset Management Pool (LAMP), a state and local government investment pool, and the remaining \$80,593 is invested in certificates of deposit with original maturities of greater than one year. The investments in LAMP have an average maturity of 60 days or less. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana formed by an initiative of the State Treasurer in 1993. A board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's governs the corporation. These approved investments are carried at cost, which approximate market and may be liquidated as needed. This investment pool has not been assigned a risk category since the District Attorney is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Credit Risk and Custodial Credit Risk

State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. As of December 31, 2011, the District Attorney's investment in LAMP was rated AAAm by Standard & Poor's. Credit Risk and Custodial Credit Risk for the certificates of deposit is included in the above deposits.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 3 DUE TO/FROM GOVERNMENTAL UNITS

The amounts due from governmental units at December 31, 2011 were:

Governmental Unit	General Fund	Court Cost	Child Support	PTI Traffic	Totals
St. Charles Parish Sheriff's Office	\$ 40,368	\$31,712			\$ 72,080
St. Charles Parish	51,839			\$50,000	101,839
State of Louisiana	2,350	5,756	\$48,490		57,596
District Court	1,775				1,775
TOTALS	\$96,332	\$ 37,468	\$48,490	\$50,000	\$232,290

The amounts due to governmental units at December 31, 2011 were:

Governmental Unit	General Fund	Court Cost	Totals
St. Charles Parish	\$ -	\$13,430	\$13,430
TOTALS	\$ -	\$13,430	\$13,430

Note 4 INTERFUND RECEIVABLES AND PAYABLES

Such balances at December 31, 2011 were:

	Receivable	Payable
General Fund	\$ 10,958	\$ 71,283
Major Funds:		
Court Cost Fund	29,867	125,153
Title IV-D Child Support	91	8,244
Probation	48,634	
PTI Traffic Diversion	119,130	4,000
TOTALS	\$ 208,680	\$ 208,680

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 5 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/10	Additions	Disposals Adjustments	Balance 12/31/11
Non-Depreciable:				
Construction in Progress	\$ 14,875	\$23,815	\$(38,690)	\$ -
Depreciable Assets:				
Automobiles	\$ 68,343			\$ 68,343
Equipment	391,469	16,011	-	407,480
Office Improvements	22,931	38,690		61,621
Office Furnishings	34,682			34,682
Total depreciable assets	\$517,425	\$54,702	\$ -	\$572,126

Less accumulated depreciation:

Automobiles	\$ 34,449	\$13,669	-	\$ 48,118
Equipment	334,984	24,943	-	359,927
Office Improvements	22,182	2,726	-	24,908
Office Furnishings	30,697	1,795	-	32,492
Totals	\$422,312	\$43,133	-	\$465,445
Net depreciable assets	\$95,113	-	-	\$106,681
Capital assets, net	\$109,988		-	\$106,681

The depreciation expense charged for December 31, 2011 is \$43,133. Net asset additions totaled \$54,702 and there were no disposals and adjustments.

Note 6 BUDGETS

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 6 BUDGETS (Continued)

The on-behalf payments received and paid by the State of Louisiana and St. Charles Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual, Court Cost Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the Court Cost Fund follows:

	Total Revenue	Total Expenditures
Actual	\$ 532,316	\$ 399,750
On-Behalf Payments	718,901	718,901
Budget	\$1,251,217	\$1,118,651

Note 7 PENSION PLANS

LOUISIANA DISTRICT ATTORNEY'S RETIREMENT SYSTEM

Plan Description. The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System (System), a cost sharing, and multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elect not to be covered by the provisions, the following applies:

Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 7 PENSION PLANS (Continued)

The retirement benefit is equal to 3.5% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive Baton Rouge, Louisiana 70802, or by calling (225) 343-0171.

Funding Policy: Plan members are required by state statute to contribute 7% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate was 9% of annual covered payroll from January 1, 2011 to June 30, 2011 and 9.75% from July 1, 2011 to December 31, 2011. Contributions to the system also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2011, 2010, and 2009 were \$29,965, \$25,029, and \$9,140, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 7 PENSION PLANS (Continued)

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

All permanent, full-time employees other than the District Attorney and the Assistant District Attorney are required to be members of the Parochial Employee's Retirement System of Louisiana (PERS) a cost sharing multiple-employer defined benefit pension plan. The System provides retirement benefits to an employee of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and elect to become members of the System. All members of the Parochial Employees' Retirement System are participants in either Plan A or Plan B. Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

Retirement Benefits. The District Attorney employee participates in Plan A. The types of benefits provided under this plan include:

Any members can retire providing he/she meets one of the following criteria, if they were hired prior to January 1, 2007:

- At any age with 30 or more years of creditable service.
- Age 55 with 25 years of creditable service.
- Age 60 with a minimum of 10 years of creditable service.
- Age 65 with a minimum of 7 years of creditable service

If members were hired after January 1, 2007, a member can retire providing he/she meets one of the following criteria:

- 7 years and age 67
- 10 years and age 62
- 30 years and age 55

Survivor Benefits. Upon the death of any member of the plan with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes.

Deferred Retirement Option Plan Benefits. In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan for up to three years and defer the receipt of benefits.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 7 PENSION PLANS (Continued)

Disability Benefits. A member hired prior to January 1, 2007 shall be eligible to retire and to receive a disability benefit if he/she has at least five years of creditable service, is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. If a member was hired after January 1, 2007, shall be eligible to retire and to receive disability benefit if he/she has at least seven years of creditable service.

The Parochial Employees' Retirement System of Louisiana was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana. A Board of Trustees, an Administrative Director, an Actuary and Legal Council operate the System. The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2015, specifically, and other general laws of the United States.

The Parochial Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619. (phone 225.928.1361)

Funding Policy. State Statute establishes member contributions. Employer contributions are actuarially determined every year determined by statutory process.

For the current year the required contribution rate for active plan members is 9.50% of payroll. The actuarially required net direct employer contributions as a percentage of payrolls were determined to be 12.25% for 2009, 15.75% for 2010, and 15.75% for 2011. Employer contributions for the year ending June 30, 2009 were \$22,950; June 30, 2010 were \$28,208, and June 30, 2011 were \$20,627, respectively.

In addition, each sheriff and ex officio tax collector deducts one-fourth of one percent of the aggregate amount of the tax collected by the tax roll of each respective parish excepting Orleans parish and East Baton Rouge Parish and remits the money to the System on an annual basis.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

**Note 8 ON-BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN
THE FINANCIAL STATEMENTS**

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Offices as revenues and expenditures. The amount recognized for the year ended December 31, 2011 was \$718,901.

The accompanying financial statements do not include other certain expenditures of the District Attorney for the year ended December 31, 2011, paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State. Portions of rent, fringe benefits, and various office expenses are paid or absorbed by the St. Charles Parish Council.

At December 31, 2011, the amount of the expenses paid or absorbed by these other agencies has not been determined. GASB No. 24 does not require that the amounts pertaining to these expenses be reflected in the financial statements.

Note 9 COMMITMENTS

The District Attorney currently maintains leases for copiers. The lease term for each of these leases is for 60 months beginning on the date the lease is signed. Lease payments made for the copier totaled \$8,461 which is included in office operations. The monthly minimum lease rental for the copier totaled \$670.

The District Attorney has one non-cancellable long-term lease agreement for office space. The expiration date of the lease is May 15, 2014. Monthly payments under the lease totals \$67,992 per year.

Future minimum lease payments, by year and in the aggregate, under non-cancellable leases with initial or remaining terms of one year or more consisted of the following at December 31, 2011.

	Operating Leases
2011	\$ 67,992
2012	6,7992
2013	67,992
2014	28,330
	\$ 292,306

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
St. Charles Parish, Louisiana
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 10 RISK MANAGEMENT LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Personal Injury	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Criminal Proceedings	\$ 75,000/claim	\$ 500 / claim
Punitive Damage	\$ 100,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

The District Attorney's payment of the deductible is the only liability associated with his general liability insurance. The St. Charles Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

Note 11 LITIGATION AND CLAIMS

At December 31, 2011, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

Note 12 DEFERRED COMPENSATION PLAN

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan or the District Attorney Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to these 457 plans from eligible pay. The contribution limit to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at anytime. The District Attorney's office matches employee's contributions up to 3.9% dollar for dollar. The total employer contributions made to the Louisiana Plan for 2011 were \$24,471 and to the District Attorney Plan were \$31,610.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 13 POST EMPLOYMENT BENEFITS

Plan Description. The District administers a single-employer defined benefit healthcare plan as required by Louisiana Revised Statute 16:516, which is entitled *Health insurance; retired district attorneys; certain judicial districts*. The Plan provides lifetime healthcare insurance for district attorneys of certain judicial districts. For the Twenty-Ninth Judicial District, the statute requires the District to pay health insurance premium costs for the District Attorney retiring with at least twenty-five years of full-time service regardless of age.

The District has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. In adopting the requirements of GASB Statement No. 45 during the year ended December 31, 2009, the District recognizes the cost of postemployment healthcare in the year when employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the District's future cash flows. Because the District has adopted the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Annual OPEB Cost and Net OPEB Obligation. The District's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The District has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$	3,355
Interest on net OPEB obligation		101
Adjustment to annual required contribution		0
Annual OPEB cost		3,456
Contributions made		0
Increase in net OPEB obligation		3,456
Net OPEB obligation, beginning of year		6,912
Net OPEB obligation, end of year	\$	10,368

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2011**

Note 13 POST EMPLOYMENT BENEFITS (Continued)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal Years 2011, 2010, and 2009 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contribution</u>	<u>Net OPEB Obligation</u>
December 31, 2011	\$3,456	0%	\$10,368
December 31, 2010	\$3,456	0%	\$6,912
December 31, 2009	\$3,456	0%	\$3,456

Funding Policy, Funded Status, and Funding Progress. The Plan is financed on a pay-as-you-go basis, therefore no funds are reserved for payment of future health insurance premiums. Based on a plan valuation as of December 31, 2009, the actuarial accrued liability for benefits was \$57,784, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the Plan) was \$193,035, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 30 percent.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Amounts determined regarding the funded status of a plan and the employer's annual required contributions are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

Retirement age for active employees. Based on the historical average retirement age for the covered group, active plan members were assumed to retire at the first subsequent year in which the member would qualify for benefits.

Marital status. Marital status of members at the calculation date was assumed to continue throughout retirement.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2011

Note 13 POST EMPLOYMENT BENEFITS (Continued)

Mortality. Life expectancies were based on mortality tables from the National Center for Health Statistics.

Turnover. Non-group-specific age-based turnover data from GASB Statement 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Healthcare cost trend rate. The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services. A rate of 8.5 percent initially, reduced to an ultimate rate of 5 percent after seven years, was used.

Health insurance premiums. 2010 health insurance premiums were used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate. The expected long-term inflation assumption of 2.8 percent was based on projected changes in the Consumer Price Index (CPI) in *The 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds* for an intermediate growth scenario.

Payroll growth rate. The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Based on the historical and expected returns of the District's short-term investment portfolio, a discount rate of 3 percent was used. In addition, a simplified version of the attained age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an closed basis. The remaining amortization period at December 31, 2009, was thirty years.

Note 14 SUBSEQUENT EVENTS

The District Attorney has evaluated subsequent events through the May 30, 2012, the date which the financial statements were available to be issued, and determined that there were no events required to be disclosed.

***REQUIRED SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
General Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Fines and fees	\$ 125,000	\$ 125,500	\$ 131,603	\$ 6,103
Asset forfeitures	5,000	4,135	5,145	1,010
Intergovernmental	87,384	83,840	86,584	2,744
Interest	1,100	1,161	1,016	(145)
Total Revenues	<u>218,484</u>	<u>214,636</u>	<u>224,348</u>	<u>9,712</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	30,142	40,995	41,543	(548)
Telephone and utilities	2,900	1,250	1,378	(128)
Professional Services	7,250	10,230	8,765	1,465
Travel and conventions	2,500	3,100	2,431	669
Repairs and maintenance	1,000	2,570	2,142	428
Computer maintenance	15,000	11,500	11,273	227
Automobile repair and maint	7,000	13,300	13,259	41
Meetings	1,500	2,110	3,745	(1,635)
Insurance	1,600	2,120	1,765	355
Office operations	42,050	31,290	33,583	(2,293)
Rent/storage	950	500	-	500
Dues and subscriptions	1,500	2,270	2,533	(263)
Grant to Center for Family Services	50,600	47,055	49,388	(2,333)
Grant to Child Advocacy Center	36,784	36,784	36,787	(3)
Total current expenditures	<u>200,778</u>	<u>205,074</u>	<u>208,592</u>	<u>(3,518)</u>
Capital outlay	<u>15,000</u>	<u>18,300</u>	<u>8,305</u>	<u>9,995</u>
Total expenditures	<u>215,776</u>	<u>223,374</u>	<u>216,897</u>	<u>6,477</u>
Excess (Deficiency) of Revenues over Expenditures	2,708	(8,738)	7,451	16,189
Other Financing Sources (Uses)				
Interfund Transfers	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	<u>2,708</u>	<u>(8,738)</u>	<u>7,451</u>	<u>16,189</u>
FUND BALANCES				
Beginning	90,953	93,273	93,273	-
Ending	<u>\$ 93,661</u>	<u>\$ 84,535</u>	<u>\$ 100,724</u>	<u>\$ 16,189</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Court Cost Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Fines and fees	\$ 400,000	\$ 480,000	\$ 467,930	\$ (12,070)
Intergovernmental	47,004	49,450	53,719	4,269
Restitution	-	165	10,000	9,835
Interest	1,200	700	667	(33)
Total Revenues	<u>448,204</u>	<u>530,315</u>	<u>532,316</u>	<u>2,001</u>
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	330,000	273,000	270,919	2,081
Telephone and utilities	-	-	877	(877)
Professional services	500	470	385	85
Dues and subscriptions	20,000	24,000	18,688	5,311
Insurance	5,000	500	-	500
Office Supplies	2,000	600	327	273
Computer Maintenance	12,000	11,000	9,082	1,918
Storage	4,850	1,600	1,320	280
Travel and conventions	65,000	65,000	54,271	10,729
Case expenditures	15,000	15,000	9,915	5,085
Restitution paid out	0	165	10,000	(9,835)
Reimbursement to St. Charles Parish	15,504	17,500	17,844	(344)
Total current expenditures	<u>469,854</u>	<u>408,835</u>	<u>393,729</u>	<u>15,106</u>
Capital outlay	10,000	7,500	6,021	1,479
Total expenditures	<u>479,854</u>	<u>416,335</u>	<u>399,750</u>	<u>16,585</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(31,650)</u>	<u>113,980</u>	<u>132,566</u>	<u>18,586</u>
Other Financing Sources (Uses)				
Interfund Transfers	-	(180,000)	(199,216)	(19,216)
		(180,000)	(199,216)	(19,216)
Net change in fund balance	<u>(31,650)</u>	<u>(66,020)</u>	<u>(66,650)</u>	<u>(630)</u>
FUND BALANCES				
Beginning	629,052	684,912	684,912	-
Ending	<u>\$ 597,402</u>	<u>\$ 618,892</u>	<u>\$ 618,262</u>	<u>\$ (630)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Child Support Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u> <u>Budget-</u> <u>Positive</u> <u>(Negative)</u>
<u>REVENUES</u>				
Intergovernmental	\$ 312,063	\$ 311,737	\$ 310,227	\$ (1,510)
Interest	2	2	2	-
Total Revenues	<u>312,065</u>	<u>311,739</u>	<u>310,229</u>	<u>(1,510)</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	237,000	218,510	220,144	(1,634)
Telephone and utilities	3,500	2,500	2,346	154
Repairs and maintenance	5,000	3,150	2,969	181
Insurance	500	100	0	100
Office expense	8,000	6,200	5,998	202
Dues & subscriptions	150	150	0	150
Travel and conventions	2,000	300	440	(140)
Case Expense	6,500	6,250	5,547	703
Professional services	54,000	66,273	66,273	-
Rent	20,000	19,425	19,425	-
Total current expenditures	<u>336,650</u>	<u>322,858</u>	<u>323,142</u>	<u>(284)</u>
Capital outlay	<u>500</u>			<u>-</u>
Total expenditures	<u>337,150</u>	<u>322,858</u>	<u>323,142</u>	<u>(284)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(25,085)</u>	<u>(11,119)</u>	<u>(12,913)</u>	<u>(1,794)</u>
Net changes in fund balances	<u>(25,085)</u>	<u>(11,119)</u>	<u>(12,913)</u>	<u>(1,794)</u>
<u>FUND BALANCES</u>				
Beginning	270,512	276,871	276,871	-
Ending	<u>\$ 245,427</u>	<u>\$ 265,752</u>	<u>\$ 263,958</u>	<u>\$ (1,794)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Misdemeanor Probation Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
REVENUES				
Fines and fees	\$ 225,000	\$ 238,100	\$ 241,816	\$ 3,716
Intergovernmental revenues	36,000	36,000	36,000	-
Restitution	5,000	15,000	13,921	(1,079)
Interest	500	250	274	24
Total Revenues	266,500	289,350	292,011	2,661
EXPENDITURES				
Current:				
General government - judicial				
Salaries and related benefits	105,000	93,300	92,756	544
Office Expense	8,300	11,700	11,512	188
Telephone and Utilities	23,000	14,700	15,055	(355)
Restitution Paid Out	5,000	14,500	13,217	1,283
Dues and Subscriptions	1,500	100	30	70
Insurance	1,000	1,000	0	1,000
Case expense			-	-
Lace Payments	20,000	-	0	0
Travel and conventions	3,000	3,000	0	3,000
Rent/storage	50,000	48,567	48,567	0
Repairs and maintenance	20,000	15,000	13,530	1,470
Total current expenditures	236,800	201,867	194,667	7,200
Capital outlay	5,000	23,815	23,815	-
Total expenditures	241,800	225,682	218,482	7,200
Excess (Deficiency) of Revenues Over Expenditures	24,700	63,668	73,529	9,861
Other Financing Sources (Uses)				
Interfund Transfers	(20,000)	-	-	-
Net changes in fund balances	4,700	63,668	73,529	9,861
FUND BALANCES				
Beginning	256,997	279,012	279,012	-
Ending	\$ 261,697	\$ 342,680	\$ 352,541	\$ 9,861

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Pre-Trial Intervention - Traffic Diversion
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
<u>REVENUES</u>				
Fines and fees	\$ 225,000	\$ 136,000	\$ 132,353	\$ (3,647)
Intergovernmental	-	25,000	50,000	25,000
Total Revenues	<u>225,000</u>	<u>161,000</u>	<u>182,353</u>	<u>21,353</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Office operations	3,300	3,150	3,000	150
Intergovernmental - LACE Payments	240,000	355,000	371,555	(16,555)
Total current expenditures	<u>243,300</u>	<u>358,150</u>	<u>374,555</u>	<u>(16,405)</u>
Capital outlay	-	1,685	1,685	10
Total expenditures	<u>243,300</u>	<u>359,845</u>	<u>376,240</u>	<u>(16,395)</u>
Excess (Deficiency) of Revenues over Expenditures	(18,300)	(198,845)	(193,887)	4,958
Other Financing Sources (Uses)				
Interfund Transfers	20,000	180,000	199,216	(19,216)
Net changes in fund balances	<u>1,700</u>	<u>(18,845)</u>	<u>5,329</u>	<u>4,958</u>
<u>FUND BALANCES</u>				
Beginning	44	34,123	34,123	-
Ending	<u>\$ 1,744</u>	<u>\$ 15,278</u>	<u>\$ 39,452</u>	<u>\$ 24,174</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Worthless Check Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final Budget- Positive (Negative)</u>
<u>REVENUES</u>				
Fines and fees	\$ 25,000	\$ 22,000	\$ 22,301	\$ 301
Restitution	4,000	11,000	11,747	747
Interest	500	150	173	23
Total Revenues	<u>29,500</u>	<u>33,150</u>	<u>34,221</u>	<u>1,071</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Office Expense	8,500	5,500	5,533	(33)
Collection fees	2,700	2,300	2,396	(96)
Utilities		700	731	(31)
Dues and subscriptions		30	30	-
Restitution Paid Out	4,000	11,000	11,747	(747)
Repairs and maintenance	3,200	4,700	4,709	(9)
Total expenditures	<u>18,400</u>	<u>24,230</u>	<u>25,148</u>	<u>(918)</u>
Net changes in fund balances	<u>11,100</u>	<u>8,920</u>	<u>9,075</u>	<u>155</u>
<u>FUND BALANCES</u>				
Beginning	207,726	214,944	214,944	-
Ending	<u>\$ 218,826</u>	<u>\$ 223,864</u>	<u>\$ 224,019</u>	<u>\$ 155</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
DESCRIPTION OF MAJOR FUNDS
For the Year Ended December 31, 2011

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Title IV-D Child Support Fund - Prior to July 1, 1998 the IV-D Reimbursement fund and IV-D Incentive funds were accounted for separately due to the percentage of the reimbursements accorded to each fund. Beginning July 1, 1998 these two funds were combined and accounted for as one fund.

Court Cost Fund - The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:16, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

Misdemeanor Probation - The Misdemeanor Probation Fund accounts for fees collected for misdemeanor probation to monitor the probation period for offender.

Pre-Trial Intervention Traffic Diversion - The Pre-Trial Intervention Traffic Diversion accounts for a program that handles traffic tickets that the District Attorney's Office feels would be better served out of the court system. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of payments made to the St. Charles Parish Sheriff's Office and the Louisiana State Police Office for LACE and transfers to the District Attorneys office for operating expenses paid by other funds.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

REPORTS REQUIRED BY GAO



SAGONA, BOURG, LEE, MATTHEW & CO., L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the basic financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney) as of and for the year ended December 31, 2011, and have issued our report thereon dated May 30, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses.

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Segona Bourg, Lee, Matthew & Co., L.L.C.

New Orleans, Louisiana

May 30, 2012

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

ST. CHARLES PARISH, LOUISIANA

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2011

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of</u>		<u>Anticipated Completion Date</u>
			<u>Contact</u>	<u>Person(s)</u>	

Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:

NOT APPLICABLE

Section III - Management Letter:

NONE